



General Assembly

February Session, 2008

Raised Bill No. 165

LCO No. 1549

01549_____INS

Referred to Committee on Insurance and Real Estate

Introduced by:
(INS)

AN ACT CONCERNING THE FEES OF THE PROBATE COURT SYSTEM.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subsection (b) of section 45a-107 of the general statutes is
2 repealed and the following is substituted in lieu thereof (*Effective*
3 *October 1, 2008*):

4 (b) For estates in which proceedings were commenced on or after
5 April 1, 1998, costs shall be computed as follows:

6 (1) The basis for costs shall be (A) the greatest of (i) the gross estate
7 for succession tax purposes, as provided in section 12-349, (ii) the
8 inventory, including all supplements thereto, [the Connecticut taxable
9 estate, as defined in section 12-391,] or (iii) the gross estate for estate
10 tax purposes, as provided in chapters 217 and 218, [whichever is
11 greater,] less the proceeds of any life insurance, the fair market value
12 of any real property or tangible personal property located outside this
13 state, and the amount of any indebtedness secured by a mortgage or
14 lien on real property, plus (B) all damages recovered for injuries
15 resulting in death minus any hospital and medical expenses for

16 treatment of such injuries resulting in death minus any hospital and
 17 medical expenses for treatment of such injuries that are not
 18 reimbursable by medical insurance and minus the attorney's fees and
 19 other costs and expenses of recovering such damages. Any portion of
 20 the basis for costs that is determined by property passing to the
 21 surviving spouse shall be reduced by fifty per cent. Except as provided
 22 in subdivision (3) of this subsection, in no case shall the minimum cost
 23 be less than twenty-five dollars.

24 (2) Except as provided in [subdivisions (3) and (4)] subdivision (3)
 25 of this subsection, costs shall be assessed in accordance with the
 26 following table:

T1	Basis for Computation	
T2	Of Costs	Total Cost
T3	0 to \$500	\$25
T4	\$501 to \$1,000	\$50
T5	\$1,000 to \$10,000	\$50, plus 1% of all
T6		in excess of \$1,000
T7	\$10,000 to \$500,000	\$150, plus .35% of all
T8		in excess of \$10,000
T9	\$500,000 to \$4,754,000	\$1,865, plus .25% of all
T10		in excess of \$500,000
T11	\$4,754,000 and over	\$12,500

27 (3) Notwithstanding the provisions of subdivision (1) of this
 28 subsection, if the basis for costs is less than ten thousand dollars and a
 29 full estate is opened, the minimum cost shall be one hundred fifty
 30 dollars.

31 [(4) In estates where the gross taxable estate is less than six hundred
 32 thousand dollars, in which no succession tax return is required to be
 33 filed, a probate fee of .1 per cent shall be charged against non-solely-

34 owned real estate, in addition to any other fees computed under this
35 section.]

This act shall take effect as follows and shall amend the following sections:		
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Section 1	<i>October 1, 2008</i>	45a-107(b)
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Statement of Purpose:

To remove life insurance proceeds, out-of-state property and mortgages from the gross estate calculation when determining probate court fees.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]